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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

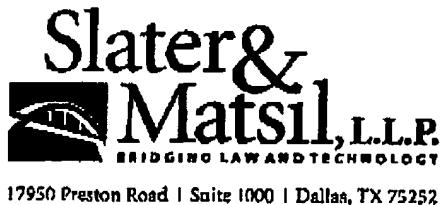
Applicants:	Liu, <i>et al.</i>	Docket No.:	TSM03-0649
Serial No.:	10/775,290	Art Unit:	2818
Filed:	January 10, 2004	Examiner:	Calvin Lee
Title:	Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same		

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Dear Sir:

The following remarks are presented in response to the Examiner's Office Action mailed June 7, 2006. Reconsideration of the application and allowance of the pending claims, in light of the below remarks, is respectfully requested.



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FACSIMILE COVER SHEET

To: Examiner Calvin Lee	Total Pages Sent: 6
Technology Center 2800	(including cover sheet)
Facsimile Number: 571-273-8300	Transmission Date: September 7, 2006

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CERTIFICATION OF FACSIMILE TRANSMISSION

I hereby certify that the following papers are being transmitted by facsimile to the U.S. Patent and Trademark Office at 571-273-8300 on the date shown above:

- Certification of Facsimile Transmission (1 page)
- Response to Office Action (3 pages)
- Copy of Statement of Common Ownership filed 1-24-2006 (2 pages)

Respectfully submitted,

Judy A. Betts
Legal Assistant

Confirmation Respectfully Requested

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